



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

Principal Office: ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUE VAN PAY of
(Person responsible for accounts)

TOWN OF SCOTT SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/10/2000
(Date)

DEPUTY CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1**Utility Address:** ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229**When was utility organized?** 1/1/1974**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR WAYNE DEQUAINE**Title:** SECRETARY**Office Address:**ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229**Telephone:** (920) 468 - 1168**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: SCHENCK & ASSOCIATES, SC**Title:****Office Address:** SCHENCK & ASSOCIATES, SC200 S. WASHINGTON
P.O. BOX 23819
GREEN BAY, WI 54305**Telephone:** (920) 455 - 4300**Fax Number:** (920) 435 - 8227**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR. THOMAS NELSON**Title:** PRESIDENT**Office Address:**ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES, SC**Title:****Office Address:** SCHENCK & ASSOCIATES, SC
SAME AS ABOVE**Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/9/2000**Period covered by most recent audit:** 01/01/1999 - 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR HAROLD DEMOULIN**Title:** OPERATOR**Office Address:**
ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229**Telephone:** (920) 468 - 1638**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR. MELVIN DEPREY, COMMISSIONER

MR WAYNE DEQUAINE, SECRETARY

MR THOMAS NELSON, PRESIDENT

MS. SUE VAN PAY, DEPUTY CLERK

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	125,331	108,443	1
Operating Expenses:			
Operation and Maintenance Expense (401)	52,077	48,970	2
Depreciation Expense (403)	46,931	45,447	3
Amortization Expense (404)	0	0	4
Taxes (408)	842	761	5
Total Operating Expenses	99,850	95,178	
Net Operating Income	25,481	13,265	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,481	13,265	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,269	22,706	9
Miscellaneous Nonoperating Income (421)	64,068	42,720	10
Total Other Income	85,337	65,426	
Total Income	110,818	78,691	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	110,818	78,691	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,940	22,405	13
Amortization of Debt Discount and Expense (428)	3,641	3,640	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	24,581	26,045	
Net Income	86,237	52,646	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	378,829	326,183	19
Balance Transferred from Income (433)	86,237	52,646	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	465,066	378,829	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON BANK DEPOSITS	782	4
INTEREST EARNED ON INVESTMENTS IN LOCAL GOVT. INVEST. POOL	20,487	5
Total (Acct. 419):	21,269	
Miscellaneous Nonoperating Income (421):		
SEWER DEPT. OPERATING INCOME	64,068	6
Total (Acct. 421):	64,068	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	125,331	0	0	0	125,331	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	125,331	0	0	0	125,331	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,815,994	2,667,070	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	549,763	522,055	2
Net Utility Plant	2,266,231	2,145,015	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,219,208	2,065,420	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	344,630	330,732	4
Net Nonutility Property	1,874,578	1,734,688	
Investment in Municipality (123)	0	0	5
Other Investments (124)	90,071	105,048	6
Special Funds (125)	297,648	278,275	7
Total Other Property and Investments	2,262,297	2,118,011	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	153,251	75,795	8
Temporary Cash Investments (132)	0	196,966	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,873	3,050	11
Other Accounts Receivable (143)	96,335	4,977	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,774	15,718	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	705	710	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	287,938	297,216	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	32,762	36,403	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	301,637	314,752	20
Total Deferred Debits	334,399	351,155	
Total Assets and Other Debits	5,150,865	4,911,397	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	9,303	9,303	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	465,066	378,829	23
Total Proprietary Capital	474,369	388,132	
LONG-TERM DEBT			
Bonds (221)	395,000	430,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	121,305	131,407	26
Total Long-Term Debt	516,305	561,407	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,864	14,775	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,067	10,872	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	39,931	25,647	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,120,260	3,936,211	38
Total Liabilities and Other Credits	5,150,865	4,911,397	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,815,994	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	2,815,994	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	549,763	0	0	0	9
Total Accumulated Provision	549,763	0	0	0	
Net Utility Plant	2,266,231	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	522,055				522,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,931				46,931	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	831				831	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	47,762	0	0	0	47,762	13
Debits during year						14
Book cost of plant retired	20,054				20,054	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	20,054	0	0	0	20,054	19
Balance End of Year	549,763	0	0	0	549,763	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,065,420	179,792	26,004	2,219,208	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,065,420	179,792	26,004	2,219,208	
Less accum. prov. depr. & amort. (122)	330,732	19,358	5,460	344,630	3
Net Nonutility Property	1,734,688	160,434	20,544	1,874,578	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	5,954	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	5,954	
Deductions:		
Accounts written off during the year: Utility Customers	5,954	5
Accounts written off during the year: Others	0	6
Total accounts written off	5,954	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING BOND	3,641	0	32,762	1
Total			32,762	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	9,303	1
Changes during year (explain):		
NONE	0	2
Balance end of year	9,303	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REFUNDING BONDS	11/01/1996	07/01/2008	5.30%	395,000	1
Total Bonds (Account 221):				395,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PAYABLE TO GREEN BAY MSD	10/01/1980	04/01/2001	0.00%	121,305	1
Total for Account 224				121,305	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	842	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	842	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	699	7
PSC Remainder Assessment	143	8
Other (explain):		
NONE		9
Total payments and other debits	842	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 REFUNDING BONDS	10,872	20,940	21,745	10,067	1
Subtotal	10,872	20,940	21,745	10,067	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,872	20,940	21,745	10,067	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,210,858	0	0	1,725,353	0	3,936,211	1
Add credits during year:							
For Services	30,225			40,920		71,145	2
For Mains	36,185			34,448		70,633	3
Other (specify):							
FOR HYDRANTS	4,500			0		4,500	4
CONTRIBUTION FROM STATE	32,500			32,500		65,000	5
Deduct charges (specify):							
AMORTIZATION OF FEDERAL AND STATE GRANTS	9,404			17,825		27,229	6
Balance End of Year	2,304,864	0	0	1,815,396	0	4,120,260	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,019,572			667,877		1,687,449	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	86,410	2
INSTALLMENT SPECIAL ASSESSMENTS	3,661	3
Total (Acct. 124):	90,071	
Special Funds (125):		
REDEMPTION FUND	65,805	4
DEPRECIATION FUND	231,843	5
Total (Acct. 125):	297,648	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,873	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	16,873	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	31,335	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
AMOUNT DUE FROM STATE FOR THEIR SHARE OF CONSTRUCTION COSTS	65,000	13
Total (Acct. 143):	96,335	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	20,774	14
Total (Acct. 145):	20,774	
Prepayments (165):		
PREPAID INSURANCE	705	15
Total (Acct. 165):	705	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
ANNEXATION RIGHTS - NET OF AMORTIZATION - SEWER DEPT.	301,637	17
Total (Acct. 183):	301,637	
Payables to Municipality (233):		
NONE	0	18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,741,532	0	0	0	2,741,532	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	535,909	0	0	0	535,909	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	2,257,861	0	0	0	2,257,861	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	(52,238)	0	0	0	(52,238)	
Net Operating Income	25,481	0	0	0	25,481	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	9,303	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	421,947	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	431,250	
Net Income		
Net Income	86,237	5
Percent Return on Proprietary Capital	20.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

THE DISTRICT HAD TWO CONTRACTS FOR EXTENSION OF SERVICE. ONE WAS ON HWY 54/57 AND THE OTHER ON ALGOMA ROAD. ANOTHER EXTENSION OF SERVICE WAS A NEW DEVELOPMENT PAID FOR BY DEVELOPERS.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

NOTE PAYABLE TO GREEN BAY METROPOLITAN SEWERAGE DISTRICT IS AN AMOUNT DUE FOR INTERCEPTOR ANNEXATION COST RECOVERY AND HAS NO INTEREST RATE.

Balance Sheet End-of-Year Account Balances (Page F-18)

A/C#183 - OTHER DEFERRED DEBITS - OUR RECORDS DO NOT SHOW THAT WE HAVE A PSC AUTHORIZATION DATE FOR AMORTIZATION OF THIS AMOUNT. THIS AMOUNT IS BEING AMORTIZED OVER 40 YEARS, BEGINNING IN 1983.

Identification and Ownership - Contacts (Page iv)

October 4, 2000

Mr. Wayne Dequaine, Secretary
Town of Scott Sanitary District
Route 1 Algoma Road
New Franken, WI 54229-9801

1999 Analytical Review DWCCA-5295-PJL

Dear Mr. Dequaine:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Legee
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Thomas Nelson, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	113,214	1
Total Sales of Water	113,214	
Other Operating Revenues		
Forfeited Discounts (470)	1,987	2
Other Water Revenues (474)	726	3
Amortization of Construction Grants (475)	9,404	4
Total Other Operating Revenues	12,117	
Total Operating Revenues	125,331	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	24,975	5
General Operating Expenses (680-690)	27,102	6
Total Operation and Maintenance Expenses	52,077	
Other Operating Expenses		
Depreciation Expense (403)	46,931	7
Amortization Expense (404)	0	8
Taxes (408)	842	9
Total Other Operating Expenses	47,773	
Total Operating Expenses	99,850	
NET OPERATING INCOME	25,481	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	399	28,908	68,574	4
Commercial	15	6,435	10,472	5
Industrial	1	251	525	6
Total Metered Sales to General Customers (461)	415	35,594	79,571	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	2		33,425	8
Other Sales to Public Authorities (464)	2	75	218	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	419	35,669	113,214	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	33,425	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	33,425	
Forfeited Discounts (470):		
Customer late payment charges	1,987	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,987	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	726	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	726	
Amortization of Construction Grants (475):		
AMORTIZATION OF FEDERAL AND STATE GRANTS	9,404	9
Total Amortization of Construction Grants (475)	9,404	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,546	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,051	3
Chemicals (630)	6,391	4
Supplies and Expenses (640)	1,061	5
Repairs of Water Plant (650)	2,011	6
Transportation Expenses (660)	915	7
Total Plant Operation and Maintenance Expenses	24,975	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,000	8
Office Supplies and Expenses (681)	721	9
Outside Services Employed (682)	14,380	10
Insurance Expense (684)	2,115	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	932	14
Uncollectible Accounts (690)	5,954	15
Total General Operating Expenses	27,102	
Total Operation and Maintenance Expenses	52,077	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		699	3
PSC Remainder Assessment		143	4
Other (specify): NONE		0	5
Total tax expense		842	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	100,668	10,458	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	100,668	10,458	
PUMPING PLANT			
Land and Land Rights (320)	18,541	0	12
Structures and Improvements (321)	238,520	3,417	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	196,946	9,988	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	454,007	13,405	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	5,000	0	106,126	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	5,000	0	106,126	
PUMPING PLANT				
Land and Land Rights (320)	0	0	18,541	12
Structures and Improvements (321)	1,600	0	240,337	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	206,934	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	1,600	0	465,812	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	220,522	0	26
Transmission and Distribution Mains (343)	1,704,097	93,935	27
Fire Mains (344)	0	0	28
Services (345)	72,591	31,635	29
Meters (346)	26,665	2,239	30
Hydrants (348)	84,217	17,306	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,108,092	145,115	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	4,303	0	39
Total General Plant	4,303	0	
Total utility plant in service directly assignable	2,667,070	168,978	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	2,667,070	168,978	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	220,522	26
Transmission and Distribution Mains (343)	11,179	0	1,786,853	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	104,226	29
Meters (346)	175	0	28,729	30
Hydrants (348)	2,100	0	99,423	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	13,454	0	2,239,753	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	0	38
Other Tangible Property (390)	0	0	4,303	39
Total General Plant	0	0	4,303	
Total utility plant in service directly assignable	20,054	0	2,815,994	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	20,054	0	2,815,994	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,480	10,480	1
February			2,329	2,329	2
March			2,535	2,535	3
April			2,438	2,438	4
May			3,529	3,529	5
June			3,242	3,242	6
July			3,250	3,250	7
August			3,779	3,779	8
September			3,712	3,712	9
October			3,100	3,100	10
November			2,649	2,649	11
December			2,794	2,794	12
Total for year	0	0	43,837	43,837	
Less: Measured or estimated water used in main flushing and water treatment during year				1,243	13
Less: Other utility use				699	14
Other utility use explanation: HEAT PUMP AND HOUSE USE					15
Water pumped into distribution system				41,895	16
Less: Water sold				35,669	17
Losses and unaccounted for				6,226	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				253	21
Date of maximum: 6/13/1999					22
Cause of maximum: MAIN FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				43	24
Date of minimum: 2/2/1999					25
Total KWH used for pumping for the year				120,262	26
If water is purchased: Vendor Name: none					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
3705 ALGOMA ROAD	WELL #1	1,225	16	530,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL #1	WELL #1	2
Purpose	P	S	3
Destination	R	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	225	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	11
Type	ELECTRIC	DIESEL	12
Horsepower	40	195	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1981		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	142		10
Total capacity in gallons	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	17,195	0	10	0	17,185	1
P	D	6.000	33	34	0	0	67	2
M	D	8.000	11,000	0	433	0	10,567	3
P	D	8.000	4,765	1,090	420	0	5,435	4
M	D	10.000	27,844	515	0	0	28,359	5
P	D	12.000	0	945			945	6
Total Within Municipality			60,837	2,584	863	0	62,558	
Total Utility			60,837	2,584	863	0	62,558	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	337	17	0	76	430	54	1
P	1.000	18	0	0	0	18		2
P	2.000	1	0	0	0	1		3
M	2.000	4	0	0	0	4		4
Total Utility		360	17	0	76	453	54	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	221	0	0	0	221	18	1
0.750	233	36	5	0	264	4	2
1.000	5	0	0	(2)	3	1	3
1.500	3	0	0	0	3	0	4
2.000	2	0	0	0	2	0	5
Total:	464	36	5	(2)	493	23	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	220	1	0	0	0	0	221	1
0.750	215	14	0	2	0	33	264	2
1.000	0	3	0	0	0	0	3	3
1.500	1	2	0	0	0	0	3	4
2.000	1	0	1	0	0	0	2	5
Total:	437	20	1	2	0	33	493	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	104	3	1	(1)	105	2
Total Fire Hydrants	104	3	1	(1)	105	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	105
Number of distribution system valves end of year:	215
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

IN ORDER TO PUT THE DISTRICT ON AN ACCRUAL BASIS, WE RECORDED 5 QUARTERS OF BILLINGS IN 1999. (10/01/1999 - 12/31/1999). WE ALSO RECORDED 5 QUARTERS OF GALLONS OF WATER SOLD TO BE CONSISTENT WITH THE REVENUES.

Water Operation & Maintenance Expenses (Page W-05)

THE 1998 ANNUAL REPORT INCORRECTLY SHOWED \$10,251 IN A/C#610 PURCHASED WATER; THIS AMOUNT SHOULD HAVE BEEN SHOWN IN A/C#620 POWER PURCHASED FOR PUMPING.

Water Utility Plant in Service (Page W-08)

A/C#314 WELL - REPLACED 450 FEET OF CASING DURING 1999.

A/C#325 PUMPING EQUIPMENT - REPLACED WELL#1 PUMP. NO RETIREMENTS DUE TO OLD PUMP BEING HELD IN INVENTORY TO BE REBUILT FOR FUTURE USE OR TO BE SOLD.

Sources of Water Supply - Statistics (Page W-10)

JANUARY'S GALLONS PUMPED INCLUDES AMOUNTS FOR OCT.-DEC. 1998. WE INCLUDED THESE AMOUNTS BECAUSE THE DISTRICT WAS NOT ON AN ACCRUAL BASIS FOR ITS QUARTERLY USER CHARGES. IN PRIOR YEARS WE RECORDED GALLONS SOLD AND REVENUES FROM OCTOBER 1 - SEPTEMBER 30. IN 1999 WE ADJUSTED THE RECORDS AND WILL RECORD GALLONS SOLD AND REVENUES ON AN ACCRUAL BASIS. SINCE REVENUES AND GALLONS SOLD WILL INCLUDE AMOUNTS FROM 10/01/1998 - 12/31/1999, IN ORDER TO BE CONSISTENT, WE WILL SHOW GALLONS PUMPED FROM THIS SAME PERIOD.

Water Mains (Page W-15)

1,419 FEET OF MAINS ADDITIONS WERE PAID BY THE DISTRICT.
1,165 FEET OF MAINS ADDITIONS WERE PAID BY DEVELOPERS. COSTS WERE DETERMINED BY USING ACTUAL COSTS PAID BY THE DISTRICT.
NO ASSESSMENTS WERE CHARGED TO CUSTOMERS FOR MAINS DURING 1999.

THE DISTRICT HAD TO MOVE WATER MAINS DURING THE RECONSTRUCTION OF HWY 54/57. THEREFORE 863 FEET OF MAINS WERE ABANDONED DURING 1999.

Water Services (Page W-16)

SERVICES ADDED DURING 1999 WERE PAID BY DEVELOPERS. COSTS WERE DETERMINED BASED UPON PRIOR YEARS ACTUAL AMOUNTS.

NO ASSESSMENTS WERE CHARGED TO CUSTOMERS DURING 1999.

ADJUSTMENT OF 76 SERVICES WAS MADE DUE TO AN INVENTORY OF SERVICES TAKEN IN 1999. IN PRIOR YEARS SERVICES WERE ADDED TO THE DISTRICT RECORDS WHEN THEY WERE PUT INTO USE. WE DETERMINED THE NUMBER OF SERVICES IN THE GROUND AT YEAR END, AND ALSO THE NUMBER OF SERVICES INSTALLED NOT IN SERVICE, AND ADJUSTED THE RECORDS ACCORDINGLY. ALL OF THE 76 SERVICES WERE PAID BY DEVELOPERS.

Meters (Page W-17)

Adjustment to 1" meters- meters were adjusted to actual based upon examination of District records.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-18)

ADJUSTMENT OF (1) HYDRANT MADE DUE TO ERROR MADE ON 1998 REPORT. PER REPLY TO PSC LETTER DATED JUNE 8, 1999, WE ARE MAKING THIS CORRECTION IN THE ADJUSTMENT COLUMN ON OUR 1999 REPORT.

ONLY 35 DISTRIBUTION VALVES WERE OPERATED IN 1999. NOTE THAT ALL VALVES WERE OPERATED IN 1998, AND THE DISTRICT PLANS TO OPERATE THEM ALL AGAIN IN 2000.
